Supreme Court, U.S.
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No._____

In The
Supreme Court of the United States

October Term, 1997

Edward Lesoon

Petitioner,

vs.

COMMISSIONER OF THE INTERNAL REVENUE SERVICE

Respondent.

On petition for a Writ of Certiorari to the Court of Appeals for the Tenth Circuit

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PETITION FOR A WRIT OF CERTIORARI

Edward Lesoon
Petitioner
P.O. Box 3427
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Petitioner

85pp

QUESTIONS PRESENTED

Is the Petitioner entitled to a Post-Judgement relief within the Federal Rules of Civil Procedure 60(b)(1)(3)(6). The Post-Judgement evidence clearly demonstrates the Petitioner is denied Due Process of Law, under the Amendments the fourth, the fifth, the seventh, and the fourteenth of the Constitution of the United States of America. The panel of judges for the Tenth Circuit opinion does not contain legal Constitutional grounds within the Law, and is bias, and without Statutory of Law and Legislative Implementing Regulations.

Is the Petitioner in neglect of a duty as a matter of law, the reference statute making Petitioner liable to pay income tax based on a return and Legislative Implementing Regulations.

Is Petitioner neglectful and in violation of a legal known duty.

Is Petitioner in violation and neglect of legal known statutory statute of filing and paying alleged income tax, based of Legislative Implementing Regulations.

Is Petitioner Constitutional Rights guarantee, innocent until proven guilty.

PARTIES TO THE PROCEEDING

In addition to the party mentioned in the caption, Pamela C. Berry, William S. Estabrook, Laurie Snyder, Stuart Brown, Murray Horwitz, Charles S. Casazza, Solicitor General of the United States, were parties before the Court of Appeals.

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INTRODUCTION

For Subject Matter Jurisdiction, of the case titled above, is under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second, and Article the sixth of the Constitution of the United States of America and Title 28, Section the 2072 of Rules of Civil Procedure and Title 4 United States of America Code 1 and 2 American Flag of Peace.

Comes now Petitioner, Edward Lesoon under The Constitution of the United States of America Amendment the seventh under and under Title 4 United States of America Code 1 and 2 American Flag of Peace.

Under Uniform Commercial Code 3-501: Under Title 42 United States Code 1986 for Knowledge of the Law for Federal Rules of Civil Procedure, Rule 60 (b) and Federal Rules of Civil Procedure, Rule 38 (a), the case titled above is under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second, and Article the sixth of the Constution of the United States of America and Title 28, Section the 2072 of Rules of Civil Procedure and Title 4 United States Code 1 and 2 American Flag of Peace, referenced under Presidential Executive Order 10834, and under the Constitution of the United States Article the sixth, Section the third: Oath of Fiduciary Officers of the Court, and under Article the fourth, Section the third: No "State" (Natural Party) shall be created from any state (land) and United States Code A. 11: "Foreign State" (Law of the Flag) shall have jurisdiction over a Sovereign Citizen, and Article the one, Section the nine: No Title of Nobility under any foreign flag jurisdiction and in breach of the treaty of Title 28 United States Code 1605 "Foreign Sovereign Immunity Act" of October 21, 1976 and in breach of the Constitution of the United States of America, will be allowed in the jurisdiction of this case being under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second and Article the sixth of the Constitution of the Unted States of America and Title 28 Section the 2072 of Rules of Civil Procedure and under Title 4 United States of America Code 1 and 2 American Flag of Peace.

Breach of the contract will cause sanction under

Federal Rules of Civil Procedure Rule 16 (f). When the Constitution of the United States is surrendered for a foreign states/power, will cause the breach of contract, of Oath or Affirmation for the Constitution of the United States of America, the charges for Perjury of Oath Title 18 United States of America, and false swearing will be brought against the officers of the Court responsible.

Petitioner does invoke this Supreme Court under 28 United States Code 1254 (1) Jurisdiction and to the Constitution of the United States Amendments the first, the fourth, the fifth, the sixth, the seventh, the eighth, the ninth, the thirteenth, and the fourteenth Section the one. Also Article the third, Sections the first and Section the second of the United States Constitution.

Petitioner, respectfully requests Writ of Certiorari be granted to review the decision of the Court of Appeals of the United States for the Tenth Circuit case being under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second, and Article the sixth of the Constitution of the United States of America and Title 28, Section the 2072 of Rules of Civil Procedure and Title 4 United States Code 1 and 2 Flag of Peace.

OPINIONS BELOW

The opinions of the Supreme Court of the United States:
Cheek v. United States 111 Supreme Court 604 (1991)
Flora v. United States 362 U.S. 145.176 (1960)
Magnagnono Co. v. Hamilton, 292 United States 40, 44, 54 Supreme Court 599, 601 (1934)
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Bothke v.Terry 713 F. 2d 1405 (1983)
Laing v. United States S. Ct. 473 (1976)
Helvering v. Mitchell (1938) 303 U.S. 391 58 S. Ct. 630
"Our Income Tax system is voluntary assessment and payment, not distraint."

STATEMENT OF JURISDICTION

The decision of the Court of Appeals of the United States for the Tenth Circuit was handed down on April 10, 1998. The Court of Appeals for the Tenth Circuit denied a petition for rehearing on May 27, 1998.

The jurisdiction of the Supreme Court of the United States of America is hereby invoked under United States Title 28 1254 (1) (2) and in the Article the three Section the one and Section the two of the Constitution of the United States of America, the Article the sixth of the Constitution of the United States of America, Amendment the first, the fourth, the fifth, the seventh, the eighth, and the fourteenth.

CONSTITUTIONAL AND STATUTORY PROVISIONS INVOLVED

Article VI of the Constitution of the United States of America provides the Constitution, and the laws of the United States of America which shall be made in pursuance thereof . . . shall be the Supreme Law of the Land; any thing in the Constitution or Laws of any state to the contrary not withstanding. All Executive and Judicial Officers, both of the United States of America and of the several states, shall be bound by Oath or affirmation to support this Constitution.

Article the third, Section the one of the Constitution of the United States of America provide in relevant part:

"The judicial power of the United States, shall be vested in one Supreme Court, and in such inferior courts as the Congress may from time to time ordain and establish. The Judges, both of the Supreme and inferior courts shall hold their offices during good behavior."

Article the third, Section the two of the Constitution of the United States of America: The Judicial Power Shall extend to all cases in law and equity, arising under this Constitution, the laws of the United States. The Supreme Court shall have appellant jurisdiction both as law and fact.

Amendment the one of the Constitution of the United States of America provides in relevant part to petition the government for a redress of grievance: Amendment the fifth of the Constitution of the United States of America provides in relevant part: "No person shall . . . be deprived of life, liberty, or property, without due process of law. . ."

Amendment the seventh of the Constitution of the United States of America provides in relevant part: "Facts re-examined in any court of the United States, than according to the rules of the Common Law."

Amendment the fourteenth of the Constitution of the United States of America provides in relevant part: "No state shall make or enforce any law which shall abridge the privileges or immunities of citizens of the United States; nor shall any state deprive any person of life, liberty, or property, without Due Process of Law; nor deny to any person within its jurisdiction the equal protection of the laws."

Federal Rule of Civil Procedure - 60 (b)(1)(3)(6) provides in relevant part:

(b)(1)- mistake, inadvertence, surprise, or excusable neglect;

(b)(3)- fraud, misrepresentation, or other misconduct of an adverse party;
(b)(6)- On motion and such terms as are just, the court may relieve a party or parties from a final judgment order, or proceeding for the following reasons. . . any other reason justifying relief from the operation of the judgment.

STATEMENT OF THE CASE

The fundamental question in the case being under Amendment the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the thrid, Section the second, and Article the sixth of the Constitution of the United States of America and Title 28, Section the 2072 of Rules of Civil Procedure, Title 4 United States Code 1 and 2 Flag of Peace.

Petitioner is and must be entitled to relief from any decision or judgment and treaty violation of and by the United States Tax Court and the Court of Appeals of the United States for the Tenth Circuit.

The Tax Court Judge and the Appeal Court panel of judges for the Tenth Circuit lacked the authority of decision based on doubt relative to a positive statutory construction and its Legislative Implementing Regulations and being in a foreign venue and jurisdiction under the yellow fringe flag. This arises in the context under Federal Rules of Civil Procedure 60 (b)(1)(3)(6).

The Court of Appeals of the United States for the Tenth Circuit has decided an important question of non-existent Federal Law has not been, but should be, settled by the Supreme Court of the United States of America and decided an important Federal question in a way which conflicts with relevant decisions of the Supreme Court.

To reopen a decision and judgment serves to deprive Petitioner of Treaty Rights violation and the violation secured by the Constitution of the United States of America, Amendment the first, Amendment the fifth, Amendment the seventh, and Amendment the fourteenth. The Appeal Court of the United States of America and Tax Court of the United States of America used for an illegal purpose, or threat of mental or financial harm or other means amounting by or tending by coercing.

A. Background of the Case and Judgment

Petitioner received Notice of Deficiency for years 1992-1993 on October 16, 1996. Petitioner filed a Petition with the United States Tax Court on January 3, 1997 for the years in question 1992-1993. Petitioner filed Amended Petition with United States Tax Court on March 10, 1997 for years in question 1992-1993. Order and decision of United States Tax Court by Judge Mary Ann Cohen alleged Petitioner allegedly liable for the Deficiencies for years 1992-1993 and alleged Petitioner to pay $1,000 penalty. The order and decision was made on April 15, 1997.

Petitioner filed an Appeal with the Court of Appeals of the United States for the Tenth Circuit on July 10, 1997, under Title 4 United States Code 1 and 2 American Flag of Peace and under Presidential Executive Order 10834 dated August 25, 1959, jurisdiction and jurisdiction of and the Amendment the fifth, the seventh, and the fourteenth of the Constitution of the United States of America.

The judgment of the Tax Court of the United States affirmed by the Court of Appeals of the United States of America for the Tenth Circuit on April 10, 1998 and sanctions alleged in the amount of $1,500, also on April 10, 1998 illegally and without Due Process.

Petitioner filed a petition for Re-hearing June 6, 1998 under Title 4 United States Code 1 and 2 American Flag of Peace, and under Presidential Executive Order 10834 dated August 25, 1959. Under jurisdiction of Title 4 United States Code 1 and 2 American Flag of Peace jurisdiction of the Amendment the fifth, the seventh, and the fourteenth of the Constitution of the United States of America.

Petitioner petition for re-hearing was denied May 27, 1998 illegally and without Due Process of Law and under foreign venue of the yellow fringe flag and jurisdiction by the Court of Appeals of the United States for the Tenth Circuit before circuit judges Bobby R. Baldock, David M. Ebel and Michael R. Murphy.

Petitioner filed motion of Stay of Mandate on June 17, 1998 pending Petition for Writ of Certiorari with the Supreme Court of the United States of America under Title 4 United States Code 1 and 2 American Flag of Peace, and under Presidential Executive Order 10834 dated August 25, 1959. Under the jurisdiction of Title 4 United States Code 1 and 2 American Flag of Peace, jurisdiction of the

Amendment the fourth, the fifth, the seventh, and the fourteenth of the Constitution of the United States of America.

Title 28, United States Code 2072. Rule of Civil Procedure:

The Supreme Court shall have the power to prescribe by general rules, the forms of process, writs, pleading, and motions, and the practice and procedure of the district courts and courts of appeals of the United States in civil action, the practice and procedure in proceedings for the review by the Court of Appeals of decision of the Tax Court for the judicial review. Such rules shall not abridge, enlarge or modify any substantive right and shall preserve the right of trial by jury as declared by Amendment the seventh of the Constitution of the United States of America.

All laws in conflict with such rules shall be of no further force or effect. Nothing in the title, anything therein to the contrary not withstanding shall in any way limit, supersede, or repeal any such rules hereto fore prescribed by the Supreme Court of the United States of America.

Title 28 Chapter 85 1359, The will of another and actually inducing person by doing an act contrary to citizen free will.

The foregoing judgment and opinion of the Appeal Court of the United States for the Tenth Circuit is unconstitutional, prejudice, bias, preconceived opinion. A leaning towards one side of a cause for some reason rather than a conviction of the justice.

Reference: Olmstead ETAL. v. United States 277 U.S. 533 Circuit Court of the Appeals for the Ninth Circuit. Green ET AL v. United States and Mcinnis v. United States "Decency, security and liberty alike demand that government officials shall be subjected to the same rules of conduct that are commands to the citizen. In a government of lais, existence of the government will be imperiled if it fails to observe the law scrupulously. Our government is the potent, the omnipresent teacher. For good or for ill, it teaches the whole people by its example."

Crime is contagious. If the government becomes a law breaker, it breeds contempt for law; it invites every man to become a law unto himself; it invites anarchy. To declare in the administration of the criminal law the end justifies the

means - to declare the government may commit crimes in order to secure the conviction of a private criminal - would bring terrible retribution. The government cannot break the law to enforce the law.

Reference: The fraud, subterfuge, trespass, theft is perpetrated by government official participates therein, the evidence secured is not admissible for the reason secured in a manner which violates the provisions of the Amendment the fourth and the Amendment the fifth of the Constitution of the United States of America. See: Reference: Byars v. United States, supra; United States v. Mandel 17 F. (2d) 270;

It is in harmony the rule of liberal construction always has been applied to provisions of the Constitution safeguarding personal rights;

Byars v. United States, 273 U.S. 28, 32
Mc. Cullock v. Maryland, 4 Wheat, 316, 404, 406, 407, 421
Marbury v. Madison, 1 Cranch 137, 153, 176
Cohens v. Virginia, 6 Wheat 264
Myers v. United States 272 U.S. 52

Reference: "A reasonable construction of the taxing statutes does not include vesting any tax official with absolute power of assessment against individuals not specified in the statutes as party liable for the tax without an opportunity for judicial review of status before appellation of "taxpayer" is bestowed upon them and their property is seized and sold. . ."
See: Botta v. Scanlon 288 F 2d 504, 508 (2nd Cir 1961)

Reference: Greyhound Corp v. United States 495 F 2d 863 (1974). Doubt relative to statutory construction should be resolved in favor of the individual, not the government.

Reference: Gregory v. Helvering 293 U.S. 465. The legal right of an individual to decrease or altogether avoid his/her taxes by means which the law permits cannot be doubted.

Reference: United States v. Bishop 412 U.S. 346, 361 (1973). The requirement of an offense committed willfully is not met, if a taxpayer has relied in good faith upon a prior decision of the court.

Reference: Flora v. United States, 362 U.S. 145, 176 (1960), Bothke V. Terry, 713 F 2d 1405 U.S. 9th Cir. Ct. of Appeals (1983), Laing v. United States 96 S. Ct. 473 (1976). The income tax system is a self reporting and self assessing one. Based upon voluntary assessment and payment, not upon distraint (force).

Reference: Busse v. Commissioner of Internal Revenue Service, 479 F 2d 1143 (1973). Courts have no power to rewrite legislative enactment's to give effect to their ideas of policy and fitness or the desirability of symmetry in statutes.

Reference: Cheek v. United States 111 S. Ct. 604 (1991). If the defendant had a subjective good faith belief, no matter how unreasonable, he was not required to file a tax return, the government cannot establish the defendant acted willfully.

Reference: United States V. Kaiser, 80 9 S. Ct. 1264 (1960) A personal right is not transferable or assignable is also not taxable. Damages for alienation of affections, defamation of personal character do not constitute income.

Reference: Brushaber v. Union Pacific Rail Road, 240 U.S. 1, 17; 36 S. Ct. 236, 241. Income has been taken to mean the same thing as used in the Corporation Excise Tax of 1909 (36 Stat. 112). The worker does not receive a profit or gain from his/her labors - merely an equal exchange of funds for services.

Reference: Miranda v. Arizona 384 U.S. 436, 491; 86 S. Ct. 1602. Where rights secured by the Constitution are involved, there can be no rule making or legislation which would abrogate them.

Reference: Economy Plumbing and Heating v. United States 456 F 2d 713. The Revenue laws apply to taxpayers, and not to non taxpayers. No procedure is prescribed for non taxpayers. Congress does not assume to deal with non taxpayers, neither are they the subject of nor the object of revenue laws.

Reference: Stapler v. United States 21 F. Supp 737 AT 739. Income means gains/profits from property severed from

capital, however invested or employed. Income is not a wage or compensation of any type of labor.

Reference: Perlman v. United States 490 F 2d 933. Ability to exercise voluntary discretion is violated when duress is brought on by government action.

Reference: Eisner v. Macomber 252 U.S. 180, (1920) S. Ct. "Income" means gain, not compensation .

Reference: Laurldale v. Matthews 345 Pa. 239, (1946) S. Ct. Compensation for labor is not profit.

Reference: Oliver v. Halstead 86 SE 2d 858 (1955) S. Ct. Compensation for labor is not profit.

Reference: Conner v. United States 303 F. Supp 1187 (1969) S. Ct. Congress has taxed income, not compensation.

Reference: South Pacific v. Lowe 247 U.S. 330 1921 S. Ct. Income means only gains/profit, not wages.

Reference: Goodrich v. Edwards 255 U.S. 527 (1921) S. Ct. "Income means gain, not compensation,"

Reference: United States v. Long CR 19391 District of Tennessee October 15, 1993. Wages are not taxable income according to the jury, the Internal Revenue Service cannot tax a mans right to work for wages.

Reference: The Supreme Court of the United States of America held in Sugar Refining Co. v. McClain, 192 U.S. 397. "The Citizen is exempt from taxation, unless the same is imposed by clear and unequivocal language, and the construction of a tax is doubtful, the doubt is to be resolved in favor upon whom the tax is sought to be laid."

Reference: The Supreme Court of the United States of America held in : Eisner v. Macomber, 252 U.S. 189, the word "income" to mean "the same thing as profit or gain."

Reference: The doctrine of Stare Decisis requires the citizen is able to fully rely upon the decisions of the Supreme Court

and not be recklessly and needlessly penalized for such reliance. See: Cf Flood v. Kuhn 407, S. 258, Wallace v. McCommel 13 PET 136, 10 L. ED. 95

Justice Antonin Scalia stated: In a Matter of Interpretation, "No liability for breach of contracted duty without privity."
"It is incompatible with democratic government to allow the meaning of a statute to be determined by what the judges think the law giver meant rather than by what the legislature actually promulgated. The judicial lawmaking is the essence of Judges should interpret statutes and regulations in focusing on the text itself. We must pay attention to the Constitutions original meaning."

The Constitution and 16 AM JUR 2nd Sec. 113. An important canon of construction is the Constitution of the United States of America must be construed. Since, in most respects, the Federal and State Constitution did not repudiate but cherish the established Law it has been said without reference to the Law the language of the Federal Constitution could not be understood. Reference to the fact the instrument and the plan of government of the United States were founded on the Law as established in England at the time of the Revolution. It is a general rule, phrases in the Bill of Rights taken form the Law must be construed in reference to the latter.

Taken together, the import of the majority and concurring bias and illegal opinions is clear. In refusing to allow post-judgment discovery, the opinion of the Court of Appeals for the Tenth Circuit implies Petitioner has no Constitutional Rights and no remedy of justice. The Court of Appeals for the Tenth Circuit ignores and neglects the role of a Federal Court as a fact-finder. Judge-made law is expost facto law, and unjust, the judiciary shall not usurp legislative power, according to the Bill of Rights.

REASONS FOR GRANTING THE WRIT

I.

THE PETITION MUST BE GRANTED ACCORDING TO THE OPINION WHICH CONFLICTS THE SUPREME COURT OF THE UNITED STATES OF AMERICA PRIOR RULINGS ON THE ESSENTIAL DUE PROCESS RIGHT OF PETITIONER TO A COMPETENT AND IMPARTIAL TRIER OF FACT.

The Petitioners petition for Writ of Certiorari must be granted according the opinion of the Court of Appeals of the Tenth Circuit conflicts the Supreme Court of the United States of America important prior ruling on a fundamental Due Process Right to a fair trial. In delineating the contour of the right, the Court of Appeals for the Tenth Circuit has consistently dealed and practiced "impartiality" "Judge-made law".

Due Process violated in impartiality of intimidation of the Court of Appeals for the Tenth Circuit panel of judges, since the judges formed a fixed opinion about the case being under Amendment the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third ,Section the second, and Article the sixth of the Constution of the United States of America and Title 28 Section the 2072 of Rules of Civil Procedure and Title 4 United States Code 1 and 2 American Flag of Peace, is totally in favor of the government and their corrupt attorneys.

Due Process violated since Petitioner was subjected to a panel of judges engaged in a direct, personal substantial pecuniary interest in reaching a conclusion against Petitioner. See: Tumey v. State of Ohio, 273 U.S. 510, 523 (1927).

Due Process clause of the Fourteenth Amendment of the Constitution of the United States of America guarantees the determination of a decision be made by a judicial officer competent to perform his duties, and not practice bias or prejudice. Petitioner must be granted the Writ referenced to the Supreme Court of the United States of America may affirm the importance of long standing holdings on Due Process and confirm the right to a competent and non bias decision of judgment and justice rendered the panel of Appeal Judges.

II.

THE PETITION MUST BE GRANTED SINCE THE DECISION OF THE APPEAL COURT FOR THE TENTH CIRCUIT PANEL OF JUDGES CONFLICTS WITH THE SUPREME COURT OF THE UNITED STATES OF AMERICAS PRIOR RULING ON THE SIGNIFICANCE OF RULE 60 (b)(6) AS MEANS OF EFFECTUATING DUE PROCESS RIGHTS, AND AS A VEHICLE TO CORRECT VIOLATIONS OF PETITIONERS DUE PROCESS RIGHTS.

Federal Rules of Civil Procedure 60 (b) provides a party may be relieved of a final judgment. Rule 60 (b)(6). . . grants Federal Courts broad authority to relieve a party from a final judgment upon such terms is appropriate to accomplish justice and equal rights under the Constitution of the United States of America. In violations Due Process Rights the right to a competent panel of judges be preserved Petitioner must be able to raise the issue on appeal, if the panel of judges in competency manifests itself within the time for re-appeal or in a motion to Rule 60(b)(6) if it manifests itself afterwards.

III.

THE PETITION MUST BE GRANTED SINCE THE OPINION OF THE COURT OF APPEALS FOR THE TENTH CIRCUIT PANEL OF JUDGES OPINION AND DECISION DISREGARDS THE SUPREME COURTS PRIOR RULING ON THE CRUCIAL RULE OF A TAX COURT JUDGE AS A TRIER OF FACT.

The Petitioner is denied the opportunity to observe Tax Court Judge decision making process. Petitioner is denied the opportunity to observe the Court of Appeals for the Tenth Circuit panel of judges decision making process. The Court of Appeals for the Tenth Circuit deliberately failed to acknowledge or comply with the important fact-finding responsibilities and duties vested in Court Judges under Article the third Section the one, the two and the sixth of the Constitution of the United States of America.

Under the Constitution of the United States of

America Amendment the first, the ninth, the thirteenth and the fourteenth the Appeal Court for the Tenth Circuit panel of judges major role is the determination of fact, and with experience in fulfilling the role, comes expertise.

IV.

THE PETITION MUST BE GRANTED DUE TO FACE TO FACE HEARING, AND APPEARANCE BY PETITIONER IN TAX COURT AND IN THE COURT OF APPEALS FOR THE TENTH CIRCUIT IS AN ADVANTAGE THE TAX COURT AND THE APPEALS COURT FOR THE TENTH CIRCUIT BOTH DENY THE PETITIONER.

In violation of Constitutional Due Process within the Fourteenth Amendment of the Constitution of the United States of America, the Court of Appeals for the Tenth Circuit in its decision being bias, unjust and without facts relied heavily on the Tax Court decision and the influence of the corrupt Respondent attorneys. The limited review of the case being under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second and Article the sixth of the United States Constitution and Title 28 Section the 2072 of Rules of Civil Procedure and Title 4 United States of America Code 1 and 2 American Flag of Peace, in prejudice by the Court of Appeals for the Tenth Circuit panel of judges to render or affirm the incompetent Tax Court decision disregards Trier of Fact.

For reasons and violations of Due Process and the violation of the Constitution of the United States of America Amendments the first, the fifth, the seventh, the eighth, the ninth, the thirteenth, and the fourteenth, and Article the third Section the one and the two and Article the sixth of the Constitution of the United States of America which the Petitioner must be granted.

V.

THE PETITION MUST BE GRANTED SINCE THE OPINIONS CONFLICT THE SUPREME COURT OF

THE UNITED STATES OF AMERICA UNDER TITLE 28 UNITED STATES CODE SECTION 2072 RULES OF FEDERAL CIVIL PROCEDURE.

VI.

THE PETITION MUST BE GRANTED SINCE THE OPINION OF THE COURT OF APPEALS FOR THE TENTH CIRCUIT CONFLICTS THE SUPREME COURTS PRIOR RULING ON THE EFFECT OF RULE 60(b(1)(3))(6) AS A MEANS OF EFFECTUATING DUE PROCESS RIGHTS.

VII.

THE PETITION MUST BE GRANTED SINCE THE OPINIONS OF THE COURT OF APPEALS FOR THE TENTH CIRCUIT IN VIOLATION OF TITLE 28-1359.

The court cannot enter into colusion of contract and does create base of jurisdiction of the Court of Appeals for the Tenth Circuit.

Violation of Uniform Commercial Code 3-501 Petitioner cannot be forced into a contract.

Violation of Federal Rules of Civil Procedure 12 (b)(2) lack of jurisdiction over Petitioner.

Violation of Federal Rules of Civil Procedure 12 (b)(3) improper venue, the Court Appeals acting under administrative foreign state, forging jurisdiction, under the yellow fringed flag. Violation of Constitutional Rights of the Amendment the first, the fourth, the fifth, the seventh, the eighth, and the fourteenth of the Constitution of the United States of America.

CONCLUSION

The case titled above under Amendments the fifth, the seventh, the fourteenth, Article the thrid, Section the one, Article the thrid, Section the second, and Article the sixth of the United States Constitution and Title 28 Section the 2072 of Rules of Civil Procedure and Title 4 United States Code one and two American Flag of Peace, the exceptionally important fundamental rights under Article the sixth of the Constitution of the United States of America which states:

"This Constitution and the laws of the United States which shall be made in pursuance thereof; and all treaties made, or which shall be made, under the authority of the United States, shall be the Supreme Law of the Land; and the judges in every state shall be bound thereby, anything in the Constitution or Laws of any state to the contrary non withstanding.

Executive and Judicial Officers, both of the United States and of the several states shall be bound by Oath or Affirmation to support the Constitution."

The case being under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second and Article the sixth of the Constitution of the United States of America, and Title 28 Section the 2072 of Rules of Civil Procedure and under Title 4 United States of America Code 1 and 2 American Flag of Peace is exceptionally important - in presenting a question the Petitioner is and should be entitled to relief from a judgment of the Court of Appeals for the Tenth Circuit, based on the panel judges being incompetent and prejudice, corruptly in violation of Due Process of the Constitution of the United States of America. Arbitrary corruption of selfish power was made by the judges of the Court of Appeals for the Tenth Circuit, selfish and bias in favor of the government, since the Court of Appeals for the Tenth Circuit panel of judges acted deliberately in their decision to institute fraud, conspiracy, theft, extortion, and contempt for the Constitution of the United States of America.

The Court of Appeals for the Tenth Circuit panel of judges affirming decision is without merit, and without construction according to statute of a known liability, a legal known duty violation on behalf of the Petitioner. Since the

construction according to a legal known statute for the liability to file and pay the alleged income tax does not exist. There must be a well defined statute of law, to have been determined by the Court of Appeals for the Tenth Circuit. The alleged income tax acts set forth in the courts decision are a ground of liability governed by a legal known statute of law. See: Marbury V. Madison 5th U.S. (2 Cranch) 137, 180 (1803) United States Supreme Court. Chief Justice Marshall stated, "It is; emphatically, the province and duty of the judicial department, to say what the law is."

The decision perpetrated by the Court of Appeals for the Tenth Circuit was made under the foreign jurisdiction of the yellow fringe flag, the Court of Appeals for the Tenth Circuit and the panel of judges violated the Venue of the Court Rule 12-B (3) of Federal Rules of Civil Procedure. Also violation of Article the first Section the ninth and Amendment the eleventh of the Constitution of the United States of America. The case being under Amendments the fifth, the seventh, the fourteenth, Article the third, Section the one, Article the third, Section the second, and Article the sixth of the Constitution of the United States of America and Title 28, Section the 2072 of Rules of Civil Procedure and under Title 4 United States of America Code 1 and 2 American Flag of Peace, was filed with the Court of Appeals for the Tenth Circuit, Personal security and private property depend entirely upon the wisdom, integrity, and stability of courts of justice. The innocent can be protected against unjust accusations, or the injured to obtain redress for wrongs. Government can represent a law that is vague and uncertain; oppressive and mischievous, when the acted administration of justice is dependent upon caprice, or favor, upon the will of rulers. When government power becomes right, it is of no consequence, the decisions rest on corruption, weakness, conspiracy, fraud and deliberate wrong. In our government, with the security of both public rights and private rights it is indispensable, there must be a judicial department, to ascertain, and decide, rights, to punish crimes, to administer justice, and to protect the innocent from injury and usurpation.

The existence of a Supreme Court is at all times indispensable for the purposes of protecting and administrating public justice.

Petitioner affirms injury when the finding of fact

incorporated into the Complaint with the Court for reporting breach of fiduciary responsibilities as required under Title 42 United States Code: Section 1986 for Neglect of Law and the Constitution of the United States of America.

Laws not being upheld for the Petitioner and denial of pleadings by the Court of Appeals. . . in violation of Federal Rules of Civil Procedure 9 (b), 12 (b), 56 (d) and The Constitution of the United States of America Article the seventh; Due Process; Equal -Protection: Title 42 United States Code Section 1985 (2); Depriving Justice. (Title 18 United States Code Section 1621), Perjury of Oath of Office, if coercion is used Violation of Title; Title 28 United States Code Section 1359 will cause action under Title 18 United States Code Section 4 Misprision of a felon.

By finding and facts presented and filed according to the Constitution of the United States of America. Laws and Civil Rights under Title 42 United States Code Section 1985 (2) Equal - Protection of the Law violated and caused Perjury of Oath, by the Court of Appeals for Tenth Circuit. The oath of office is given first and before entering office. The oath is incorporated after the oath or affirmation is taken and signed. The term of an attorneys oath, by supporting the Constitution of the United States of America never expires until attorney terminates practice. All judges are attorneys under oath, judges add affirmation into the oath, both positions swear by supporting the Constitution of the United States of America.

When rights are violated: Perjury of Oath under Title 18 United States Code Section: 1621 and false swearing are relevant and become violations by the facts of definition. Federal Rules of Civil Procedure Rule 9 (b) Federal Rules of Civil Procedure Rule 12 (d) Title 42 United States Code Section 1983 at note 337; note 349. Rucker v. Martin, D.C. OKL 1980, 505 F. Supp. 20. Goldshmidt v. Patchett, C.A. 7 (ILL.) 1982, 686 F 2d 582. Slavin V. Curry, C.A. 5 (TEX) 1978, 574 F. 2d 1256.

The Court of Appeals and the panel of judges for the Tenth Circuit knew the Constitution of the United States of America; Under Title 4 United States Code one and two American Flag of Peace; knew laws were correct, however injured Petitioner with the decision and the sanctions imposed.

The mystery surrounding many legal changes are particularly baffling when dealing with a corrupt system of

Judge-made law. Petitioner did not violate any legal known duty, until proven guilty of a violation of a legal know duty, the Constitution of the United States of America rights guarantee Petitioner innocent until proven guilty.

By granting the Petitioner a Writ of Certiorari, the Supreme Court of the United States of America can correct and vacate the Court of Appeals for the Tenth Circuits corrupt decision, since the Supreme Court of the United States of America standing the Petitioner Due Process Right to an impartial and competent tribunal, and that Rule 60 (b)(6) can be used to effectuate this right, in reversing, correcting and vacating the unjust and corrupt decision of the Court of Appeals and panel of judges for the Tenth Circuit, the Supreme Court of the United States of America can also reaffirm the very important and crucial role perpetrated by the Court of Appeals and panel of judges for the Tenth Circuit to grant Petitioner relief by vacating the corrupt and unconstitutional decision perpetratrd by the Court of Appeals and panel of judges for the Tenth Circuit.

Accordingly, the Petitioner respectfully requests the Petition for Writ of Certiorari and under Title 4 United States Code one and two American Flag of Peace and a hearing in present of all the Justices be granted within the justice of the Constitution of the United States of America.

Accordingly, Petitioner respectfully request that Writ of Certiorari be granted.

Respectfully submitted,

Edward Lesoon

Edward Lesoon
Petitioner
P.O. Box 3427
Alpine, Wyoming 83128
(307) 886-0115

The foregoing case is hereby presented and executed in relaince and accordance to the Amendment the fifth, the Amendment the seventh, the Amendment the fourteenth Section the one, Amendment the eleventh and Article the sixth of the Constitution of the United States of America.

IN THE SUPREME COURT OF THE UNITED STATES
OCTOBER TERM 1997

Edward Lesoon

Petitioner

v.

COMMISSIONER OF THE INTERNAL REVENUE SERVICE

Respondent

ON PETITION FOR A WRIT OF CERTIORARI TO THE COURT OF APPEALS FOR THE TENTH CIRCUIT

DECLARATION

I, Edward Lesoon, Petitioner, a natural Citizen in the Party with Constitutional Rights, and a Citizen in the Party natural form and a human being. In the capacity of responsibility in handling case 97-9014, Tax Court case No. 309-97, under Title 4 United States Code 1 and 2 American Flag of Peace. The facts set forth in the accompanying Petition in accordance with the amendment the seventh of the Constitution of the United States of America and Title 28 U.S.C. 2072 Rules of Civil Procedures within a Common Law Writ of Certiorari, being filed in a timely manner, and in accordance to Title 28 U.S.C. 1746 the information is true to the best of my knowledge.

Respectfully submitted

Edward Lesoon

Edward Lesoon
Petitioner
P.O. Box 3427
Alpine, Wyoming 83128
(307) 886-0115

Notary Public

STATE OF WYOMING)
)ss.
COUNTY OF LINCOLN)

The foregoing instrument was

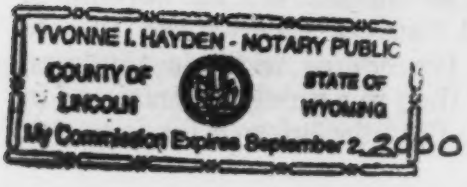
acknowledged before me by Edward Lesoon

this 7th day of October, 19 98.

Witness my hand and official seal.

Yvonne L. Hayden
Yvonne I. Hayden, Notary Public

My commission expires: 9/2/2000



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UNITED STATES TAX COURT

EDWARD LESOON Petitioner,	)	
V.	)	Docket No. 309-97
COMMISSIONER OF INTERNAL REVENUE Respondent.	)	

PETITION

1. Petitioner(s) disagree(s) with the tax deficiency(ies) for the year(s) 1992-1993 as set forth in the NOTICE OF DEFICIENCY dated October 16, 1996 COPY OF WHICH IS ATTACHED. The notice was issued by the Office of the Internal Revenue Serice at: Internal Revenue Service 600 17th Street, Denver, Colorado, 80202-2490

2. Petitioner(s) taxpayer indentification (e. g. social security number(s) is (are): Social Security number 193-34-1977

3. Petitioner(s)) disputes(s) the following:

Year	Amt of Deficiency Disputed	Add to Tax (Penalty) if any, Disputed	Amt of Over payment Claimed
12/31/1992	$8,44 8	$2,089	$364
12/31/1993	$13, 091	$3, 273	$548

"Tax court jurisdicition over me is hereby challenged"

4. Set forth those adjustments, i.e. changes in the NOTICE OF DEFICIENCY with which you disagree and why you disagree.

Tax court is without subject matter jurisdiction to consider deficiency. Section (6214 No implement matter "I believe I am not Liable for any Income tax for year- 1992-1993. I believe I had no income within the meaning of the Internal Revenue code for the years 1992 and 1993. I have never been assessed by I.R.S. for the years 1992, 1993 (See Bill VS. U.S. 295 U.S. 247). I believe no law requires me to file or pay any alleged income tax for year 1992-1993. Income is corporate profit. The income tax system is a self reporting self assessing one, it is based upon voluntary assessment and payment, not upon distraint. (See Flora V.U.S. 362 - U.S. 145, 176)

Petitioner(s) request(s)) that this case be conducted under the "small tax case" procedures authorized by Congress to provide the taxpayer(s) with an informal, prompt, and Inexpensive hearing at a reasonably convenient location. Consistent with these objectives, a deci- a "small tax case" final and cannot be appealed to higher Courts (the Courts of Appeals and the Supreme Court) by the Internal Revenue Service or the Petitioner(s).

/s/Edward Lesoon 1-3-1997

P.O. Box 342 7
Alpine, Wyoming 83128
(307) 886-0115

*If you do not want to make this request, you should place an "X" in the following box. [X]

"The Tax Court Jurisdiction over me is hereby challenged"

UNITED STATES TAX COURT

(FIRST) (MIDDLE) (LAST) EDWARD LESOON (PLEASE TYPE OR PRINT) V. COMMISSIONER OF INTERNAL REVENUE Respondent Amended- PETITION	*" The Tax Court Jurisdiction over me is here by **Challenged**"* Docket No. 309-97

1. Petitioner(s) disagree(s) with the tax deficiency(ies)) for the year(s)) 1992-93 as set forth in the NOTICE OF DEFICIENCY dated October 16, 1996, A COPY OF WHICH IS ATTACHED. The notice was issued by the Office of the Internal Revenue Service at 600 17th Street, Denver, Colorado 80202-2490.

2. Petitioner(s) taxpayer identification (e.g. social security) number(s)) is (are) 193-34-1977.

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Year	Amt of Deficiency Disputed	Add to Tax (Penalty) if any, Disputed	Amt of Over payment Claimed
12/31/1992	$8,44 8	$2,089	$364
12/31/1993	$13, 091	$3, 273	$548

4. Set forth those adjustments, i.e. changes, in the NOTICE OF DEFICIENCY with which you disagree and why you disagree.
ERROR

1. No original assessment was ever made against me, for years 1992-1993. 26 U.S.C 6303-1

2. No liability was recorded against me for years 1992-1993 - Pursuant to 26 USC 6203

3. No tax return was filed and signed by and for years 1992-1993 - provided by CFR-601-103.

4. No proceeding in court, for amount allegedly due, pursuant to 26 U.S.C. 6501-(C)(3).

5. Without an original assessment "No Deficiency" can exist - Bull V.U.S. 295, U.S. 247

6. Assessment must be made "before" a deficiency can be issued T.R. 301.6204-1

7. No "Notice and Demand" was issued for years 1992-1993 - 26 U.S.C. 6303-CFR-301- 6303-1

8. No tax return was filed with I.R.S. by me, pursuant to cheek V.U.S. 111 S. Ct. 604 - Long V.U.S. 1-93-91.

9. Our tax system is voluntary, not distraint - Flora V.U.S. 362 - U.S. 145, 176, Bothke V.U.S. 713 F, 2d 1405.

Petitioner(s) request(s) that this case be conducted under the "small tax case" procedures authorized by Congress to provide the taxpayer(s) with an informal, prompt, and inexpensive hearing at a reasonably convenient location. Consistent with these objectives, a decision in a "small tax case" is final and cannot be appealed to higher Courts (the Courts of Appeals and the Supreme Court) by the Internal Revenue Service or the Petitioner(s).*

/s/Edward Lesoon 3-10-1997

P.O. Box 3427
Alpine, Wyoming 83128
(307) 886-0115

*If you do not want to make this request, you should place an "X" in the following box.[X]

T.C. From 2 (Rev. Apr. 1991)

UNITED STATES TAX COURT
Washington, D.C. 20217

EDWARD LESOON,	)	
	)	
Petitioner,	)	
	)	
v.	)	Docket No. 309-97
	)	
COMMISSIONER OF INTERNAL REVENUE,	)	
	)	
Respondent.	)	

ORDER AND ORDER OF DISMISSAL AND DECISION

On October 16, 1996, respondent issued a notice of deficiency to petitioner. In the notice, respondent determined deficiencies in and additions to petitioner's Federal income taxes for the years and in the amounts as follows:

		Additions to Tax	
Year	Deficiency	Sec. 6651(a)(1)	Sec. 6654(a)
1992	$ 8,448	$2,089	$364
1993	13,091	3,273	548

(Section references are to sections of the Internal Revenue Code, as amended, and Rule references are to the Tax Court Rules of Practice and Procedure.) Respondent determined that petitioner failed to report various items of income, principally in the form of wages, dividends, and self-employment income.

Petitioner filed a timely petition for redetermination with the Court. The petition includes allegations that petitioner is not liable for income tax for the taxable years in issue on the grounds that he has not been properly assessed for the taxes

allegedly due, that the income tax is voluntary, and that the income tax only applies to corporate profits. At the time that the petition was filed, petitioner resided in Alpine, Wyoming.

On January 28, 1997, petitioner filed a motion to dismiss for lack of jurisdiction asserting that the Court lacks subject matter jurisdiction in this case. Petitioner's motion to dismiss was denied January 31, 1997.

On February 24, 1997, respondent filed a Motion to Dismiss For Failure to State a Claim and to Impose a Penalty Under I.R. Section 6673.

On February 26, 1997, petitioner again filed a motion to dismiss asserting, inter alia, that the income tax is voluntary and that the Court lacks subject matter jurisdiction in this case. Petitioner's motion to dismiss is frivolous and groundless and will be denied.

By Order dated February 27, 1997, petitioner was directed to file a proper amended petition setting forth with specificity each error allegedly made by respondent in the determination of the deficiencies and separate statements of every fact upon which the assignments of error are based. The order also served as notice to petitioner that respondent's motion would be called for hearing in Washington, D.C. on March 26, 1997.

On March 3, 1997, petitioner filed an objection to respondent's motion to dismiss as well as a supplemental objection.

On March 12, 1997, petitioner filed an amended petition repeating the allegations contained in the petition. In addition, petitioner filed a motion to relocate the hearing. Petitioner's motion to relocate the hearing was denied March 14, 1997.

Rule 34(b)(4) requires that a petition filed in this Court contain clear and concise assignments of each and every error which the taxpayer alleges to have been committed by the Commissioner in the determination of the deficiency and the additions to tax in dispute. Rule 34(b)(5) further requires that the petition contain clear and concise lettered statements of the facts on which the taxpayer bases the assignments of error. See

Jarvis v. Commissioner, 78 T.C. 646, 658 (1982).

The petition and amended petition filed in this case do not satisfy the requirements of Rule 34(b)(4) and (5). In short, there is neither assignment of error nor allegation of fact in support of any justiciable claim. Rather, there is nothing but tax protester rhetoric and legalistic gibberish, as demonstrated by the summary of the petition provided above. Under the circumstances, we see no need to catalog petitioner's arguments and painstakingly address them. As the Court of Appeals for the Fifth Circuit has remarked: "We perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit." Crain v. Commissioner, 737 F.2d 1417 (5th Cir. 1984).

Because petitioner has failed to state a claim upon which relief can be granted, we will grant so much of respondent's motion as moves to dismiss. See Scherping v. Commissioner, 747 F.2d 478 (8th Cir. 1984); Rules 34(a)(1), 123(b)

Section 6673(a)(51) authorizes the Tax Court to require a taxpayer to pay to the United States a penalty not in excess of $25,000 whenever it appears that proceedings have been instituted or maintained by the taxpayer primarily for delay or that the taxpayer's position in such proceeding is frivolous or groundless.

We are convinced that petitioner instituted and maintained this proceeding primarily for purposes of delay. The petition and amended petition contain nothing but frivolous arguments. Moreover, petitioner is fully aware of the Court's pleading requirements as evidenced by the Court's Order and Order and Decision, entered March 21, 1994, in docket No. 21573-93S. In that case, the Court granted respondent's Motion for Judgment on the Pleadings on the ground that the petition filed by petitioner contained nothing but tax protector arguments. In addition, petitioner was warned that the Court would impose a penalty pursuant to section 6673(a)(1) if petitioner continued such conduct in the future. Consequently, we

will grant so much of respondent's motion as moves for the imposition of a penalty pursuant to section 6673(a)(1).

Upon due consideration and for cause, it is hereby

ORDERED: That petitioner's motion to dismiss, filed February 26, 1997, is denied. It is further

ORDERED: That so much of respondent's motion filed February 24, 1997, that moves to dismiss for failure to state a claim is granted. It is further

ORDERED: That so much of respondent's motion filed February 24, 1997, that moves for the imposition of a penalty under section 6673(a)(1) is granted. It is further

ORDERED: That the Clerk of the Court shall attach to this Order and Order of Dismissal and Decision, a copy of the Court's Order and Order and Decision, entered March 21, 1994, in petitioner's case at docket No. 21573-93S. It is further

ORDERED AND DECIDED: That petitioner is liable for deficiencies in and additions to his Federal income taxes for the years and in the amounts as follows:

		Additions to Tax	
Year	Deficiency	Sec. 6651(a)(1)	Sec. 6654(a)
1992	$ 8,448	$2,089	$364
1993	13,091	3,273	548

It is further

ORDERED AND DECIDED: That petitioner shall pay a penalty to the United States pursuant to section 6673(a)(1) in the amount of $1,000.

(Signed) Mary Ann Cohen
Mary Ann Cohen
Chief Judge

Entered: APR 15, 1997

UNITED STATES TAX COURT

WASHINGTON D. C. 20217

PHONE: 202-606-8754

EDWARD LESOON	)	
	)	
Petitioner	)	DOCKET NO. 309-97
	)	Date: 4-28-97
V.	)	
	)	
COMMISSIONER OF	)	**Note:**
INTERNAL REVENUE	)	**Tax Court is without Subject Matter Jurisdiction to consider this case, or render any decision thereof, and I hereby challenge Tax Court Jurisdiction over me.**
Respondent	)	
	)	

Rejection, Objection and Denial of Tax Court Order and Decision

For Appeal Purpose, Petitioner Edward Lesoon disagrees, rejects, and denies the order and decision of Tax Court, and Chief Judge Mary Ann Cohen, dated April 15, 1997.

For this decision is nothing but lies, fraud, corruption, extortion, and conspiracy by the Tax Court and Judge Mary Ann Cohen. I did not file to delay the proceeding, frivolous or groundless. I further reject and deny pages 3 and 4 of Court Decision, April 15, 1997 in its entirety. The Judge and the Tax Court are without Subject Matter Jurisdiction, and since the Tax Court does not have implementing regulation under 6214 of Internal Revenue Code of 1954, and the Tax Court is an

Article One Court without any judicial power over Petitioners. Therefore let it be perfectly clear, that Petitioner has no intention of complying with payment request from corrupt Tax Court or from corrupt Internal Revenue Service.

Petitioner fully intends to file an appeal with the U.S. Circuit Court of Appeal.

As a Matter of Law, cite to me the Statute that makes me liable to pay income tax based on a return," and cite to me its'.

LEGISLATIVE IMPLEMENTING REGULATIONS."

I believe that I am one Not required to file a form 1040, or pay the alleged Income Tax for 1992, 1993 ! ! !

Submitted,
/s/ Edward Lesoon

Edward Lesoon
P.O. Box 3427
Alpine, Wyoming 83128
(307)886-0115

UNITED STATES COURT OF APPEALS

TENTH CIRCUIT

EDWARD LESOON, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.	FILED United States Court of Appeals Tenth Circuit APR 10 1998 PATRICK FISHER Clerk No. 97-9014 (United States TaxCourt) (T.C. No. 309-97)

ORDER AND JUDGMENT

Before **BALDOCK, EBEL,** and **MURPHY,** Curcuit Judges.

After examining the briefs and appellate record, this panel has determined unanimously that oral argument would not materially assist the determination of this appeal. *See* Fed. R. App. P. 34(a); 10th Cir. R. 34.1.9. The cause is therefore ordered submitted without oral argument.

---

*This order and judgment is not binding precedent, except under the doctrines of law of the case, res judicata and collateral estoppel. The court generally disfavors the citation of orders and judgments; nevertheless, an order and judgment may be cited under the terms and conditions of 10th Cir. R. 36.3.

Edward Lesoon, proceeding *pro se,* appeals an order of the tax court dismissing Lesoon's petition for failure to state a claim and sustaining the Commissioner of Internal Revenue's determination of deficiency. Lesoon's petition before the tax court was limited to the following standard tax protector refrains: (1) "income is corporate profits" and he did not earn any; (2) the federal income tax is voluntary and, as a sovereign individual, he did not choose to pay it; (3) the taxes at issue had not been "assessed" against him; and (4) the tax court was without jurisdiction to determine the amount of any deficiency. In dismissing Lesoon's petition, the tax court stated as follows:

> The petition and amended petition filed in this case do not satisfy the requirements of Rule 34(b)(4) and (5). In short, there is neither assignment of error nor allegation of fact in support of any justiciable claim. Rather, there is nothing but tax protector rhetoric and legalistic gibberish. Under the circumstances, we see no need to catalog petitioner's arguments and painstakingly address them. As the Court of Appeals for the Fifth Circuit has remarked: "We perceive no need to refute these arguments with somber reasoning and copious citation of precedent; to do so might suggest that these arguments have some colorable merit."

Tax Ct. Op. at 2 (citation omitted). In addition, the tax court imposed a sanction of $1000 pursuant to 26 U.S.C. § 6673(a)(1), concluding that Lesoon had instituted the proceeding primarily for the purpose of delay and that his petition contained nothing but frivolous arguments. This court exercises jurisdiction pursuant to 26 U.S.C. § 7482.

This court reviews *de novo* the dismissal of a tax court petition for failure to state a claim upon which relief could be granted. Fox v. Commissioner, 969 F.2d 951, 952 (lOth Cir. 1992). Upon *de novo* review of the parties briefs and contentions, the tax court's Order of Dismissal, and the entire record on appeal, this court affirms for substantially those reasons set forth in the tax court's Order of Dismissal.

The Commissioner has asked that this court impose

sanctions in the amount of $2000 for pursuing this frivolous appeal. Lesoon has had notice and an opportunity to respond to the request for sanctions. *See Braley v. Campbell,* 832 F.2d 1504, 1515 (lOth Cir. 1987). Because Lesoon's arguments on appeal are legally frivolous, we impose sanctions against Lesoon in the amount of $1500. *See Caspar v. Commissioner,* 805 F.2d 902, 906 (lOth Cir. 1986) (adopting "a rule awarding a flat fee of $1,5OO as a sanction for a frivolous appeal from a Tax Court decision").

The judgment of the United States Tax Court is hereby **AFFIRMED**. The Commissioner's Motion for Sanctions is **GRANTED** in the amount of $1500.

Lesoon's frivolous and malicious Motion to Rebuttal and Dismiss Appellee Brief.

For Error of Facts is DENIED.

ENTERED FOR THE COURT:

Michael R. Murphy
Circuit Judge

UNITED STATES COURT OF APPEALS
TENTH CIRCUIT
OFFICE OF THE CLERK
BYRON WHITE UNITED STATES COURTHOUSE
1823 STOUT STREET
DENVER, COLORADO 80257
(303) 844-3157

PATRICR FISHER
CLERK

ELISABETH A. SHUMAKER
CHIEF DEPUTY CLERK

April 10, 1998

Edward Lesoon
P.O. Box 3427
Alpine, WY 83128

Mr. Stuart L. Brown
Chief Counsel
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Mr. William S. Estabrook
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Tax Division
P.O. Box 502
Room 4324
Washington, DC 20044

Laurie Snyder
U.S. Department of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, DC 20044

Re: 97-9014, Lesoon v. CIR
Dist/Ag docket: 309-97

Dear Counsel and Mr. Lesoon:

Enclosed is a copy of the order and judgment of the court in the captioned case.

Please contact this office if you have questions.

Sincerely,

PATRICK FISHER
Clerk

/s/Amy Frazier

By:
Deputy Clerk

PF:ab

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT
OFFICE OF THE CLERK
BYRON WHITE UNITED STATES COURT HOUSE
1823 STOUT STREET
DENVER, COLORADO 80257
(303) 844-3157

EDWARD LESOON	)	
	)	
Citizen in Party	)	No. 97-9014
Appellant	)	(United States Tax Court)
	)	(T.C. No. 309-97)
V.	)	
	)	
COMMISSIONER OF THE	)	
INTERNAL REVENUE	)	
SERVICE	)	
	)	
Appellee	)	
	)	

"MOTION OF DEMAND OF RE-APPEAL, REBUTTAL AND VACATE THE (FRAUD) DECISION AND SANCTION OF APRIL 10, 1998"

"STATEMENT OF REASONS AND FACTS TO VACATE DECISION"

UNITED STATES COURT OF APPEALS
FOR THE TENTH CIRCUIT
OFFICE OF THE CLERK
BYRON WHITE UNITED STATES COURT HOUSE
1823 STOUT STREET
DENVER, COLORADO 80257
(303) 844-3157

EDWARD LESOON	)	
	)	
Citizen in Party	)	No. 97-9014
Appellant	)	(United States Tax Court)
	)	(T.C. No. 309-97)
V.	)	
	)	
COMMISSIONER OF THE	)	
INTERNAL REVENUE	)	
SERVICE	)	
	)	
Appellee	)	
	)	

"MOTION OF DEMAND OF RE-APPEAL, REBUTTAL AND VACATE THE (FRAUD) DECISION AND SANCTION OF APRIL 10, 1998"

"STATEMENT OF REASONS AND FACTS TO VACATE DECISION"

For Subject Matter Jurisdiction, of this Common Law Case titled above, has been and is, under title 4 United States of America Code 1 and 2 American Flag.

Comes now Citizen in Party/Appellant, Edward Lesoon under Constitution of United States of America Amendment

the seventh under Common Law and under Title 4 United States of America Code 1 and 2 American Flag of Peace.

Under Uniform Commercial Code. 3-501: Under Title 42 United States Code 1986 for knowledge of the law for Federal Rules of Civil Procedure, Rule 60(b) and Federal Rules of Civil Procedure, Rule 38 (a), the case titled above is under the Title 4 United States Code 1 and 2

American Flag, referenced under Presidential Executive Order 10834, and under the constitution of the United States Article the sixth, Section the third: Oath of Fiduciary Officers of the Court, and under Article the fourth, Section the third: No "State" (Natural Party) shall be created from any state (land) and United States Code A. 11: "Foreign State" (Law of the Flag) shall have jurisdiction over a Sovereign Citizen in Party, and Article the one, Section the nine: No Title of Nobility under any foreign flag jurisdiction and in breach of the treaty of Title 28 United States Code 1605 "Foreign Sovereign Immunity Act" of October 21, 1976 and in breach of the Constitution of the United States of America, will be allowed in the jurisdiction of this case.

Breach of the contract will cause sanction under Federal Rules of Civil Procedure rule 16(f). When the Constitution of the United States is surrendered for a foreign states/ power, will cause the breach of contract, of Oath or Affirmation for the Constitution of the United States of America, then charges for Perjury of Oath Title 18 United States of America, and false swearing will be brought against the officers of the Court responsible.

Appellant/Citizen in Party does invoke this Court Jurisdiction pursuant to the Constitution of the United States Amendments the first, the fourth, the fifth, the sixth, the seventh, the eight, the ninth, the thirteenth, and the fourteenth Section the one. Also Article the third, Sections the first and the second of the United States Constitution.

The Appellant/Citizen in Party has no liability for any alleged income tax for years 1992-1993. "As a matter of Law,

request this Honorable Appeal Court to cite to Citizen in Party/Appellant the statute that makes Citizen in Party/Appellant liable to pay income tax based on a return, and cite to Citizen in Party/Appellant its "Legislative Implementing Regulations".

Comes now, Citizen in Party/Appellant, Edward Lesoon to declare that the decision handed down by the United States Court of Appeals Tenth Circuit Judges; Bobby R Baldock, David M. Ebel and Micheal R. Murphy, is in fact a fraud and in violation of Rules of Federal Civil Procedure 12-B-3 Improper Venue, and bias in favor of Internal Revenue Commissioner, in violation of Due Process, and in violation of Constitutional Rights under Amendments the first, the fourth, the fifth, the sixth, the seventh, the eighth, the ninth, the thirteen, and the fourteen. The Appeal Court Judges, Bobby R. Baldock David M. Ebel and Micheal R. Murphy, in fact conspired to deny Citizen in Party/Appellant the requested Oral Argument and Self Representation. The Appeal Court Judges Bobby R. Baldock David M. Ebel and Micheal R. Murphy did act in conspiracy, fraud, coercion, bias, theft and extortion in denying Citizen in Party/Appellant, Edward Lesoon Due Process and Constitutional Rights under the law.

Pursuant to Title 42, Chapter 21, 1985 Subsection (2) "Obstruction of Justice" Judge Bobby M. Baldock Judge David M. Ebel and Judge Micheal R. Murphy of the United States Appeal Court denied Citizen in Party/Appellant Due Process of law and Constitutional Rights of the United States of America.

The panel Judges of the United States Appeal Court Bobby R. Baldock David M. Ebel and Micheal R. Murphy did in fact commit Perjury of Oath.

Title 42, Chapter 21, 1985 Subsection (2) states: If two or more individuals in any state or territory conspire to deter, by force, intimidation or threat, any Citizen in Party or witness in any court of the United States from attending such court, or from testifying to any matter pending there in, freely, fully, and truthfully, or to injure such Citizen in Party or witness in

his individual or property on account of his having so attended or testified, or to influence the verdict, presentment or indictment of any grand or petit juror in any such court, or to injure such juror in his individual or property on account of any verdict, presentment, or indictment lawfully assented to by him, or of his being or having been such juror, or if two or more individuals conspire for the purpose of impeding, hindering, obstructing, or defeating, in any manner, the due course of justice in any State or Territory, with intent to deny to any Citizen in Party the equal protection of the laws, or to injure him or his property for lawfully enforcing, or attempting to enforce, the right of any individual, or class of individual, to the equal protection of the laws.

Further fact being the United States Appeal Court Judge Panel, Bobby R. Baldock David M. Ebel, and Micheal R. Murphy violated Citizen in Party/Appellant under the Amendment the eleven of the Constitution of the United States of America which states; There shall be no foreign jurisdiction over a citizen of the United States.

Further fact being the United States Appeal Court Judges Panel, Bobby R. Baldock, David M. Ebel, and Micheal R. Murphy violated Citizen in Party/Appellant rights pursuant to Title 28-1359, loss of jurisdiction of contract under coercion, and in violation of Uniform Commercial Code 3-501; which states you cannot force a contract of court.

Further fact being the United States Appeal Court Judges Panel, Bobby R. Baldock, David M. Ebel and Micheal R. Murphy, are in total violation of the following Federal Rules of Civil Procedure:

12-B-(7) Failure to Join with Party under Rule 19
12-B-(6) Joined in Process (agreement)
12-B-(5) Mail Process of Decision
12-B-(4) Return to Mail Court Process of Service
12-B-(3) Establish of Venue of Foreign Flag which is outside the United States Jurisdiction

12-B-(2) Subject Matter Jurisdiction over Citizen in Party/ Appellant

12-B-(1) The Court had knowledge of who Citizen in Party/ Appellant is, and Judges Bobby R. Baldock, David M. Ebel, and Micheal R. Murphy read the material for appeal before the Court, which they had knowledge of.

Further facts pursuant to Alexander Hamilton (1757-1804): "To avoid an arbitrary discretion in the courts, it is indispensable that [courts] should be bound by strict rules and precedents which serve to define and point out their duty in every particular case that comes before them.

However, Citizen in Party/Appellant declares that today, corrupt courts, such as the United Sates Appeal Court, celebrate an independent and corrupt judiciary, and reject the necessarily correlative notion of binding those judges by "strict rules and precedents".

Further facts being that the United States Court of Appeals Judges Panel, Bobby R. Baldock, David M. Ebel and Micheal R. Murphy, denied Citizen in Party/Appellant Due Process of Law under the United States Constitution Amendments the fifth and the fourteenth. Citizen in Party/Appellant was denied right of Due Process of the court titled above with Perjury of Oath of Office and Constructive Treason against the Constitution of the United States of America in and for: When the judges in the above title case fail by joining with the Article 3 Common Law Jurisdictional Court, under American Flag Title 4 United States Code 1 and 2, then by the jurisdiction of the authority under the Federal Rules of Civil Procedure Rule 16(f) sanction for non joinder, with will of intent and Perjury of Oath will be brought against the officers of the court responsible.

Officers of the United States of America that swear and Oath and Affirmation to support the Constitution of the United States of America and then surrender the Constitution of the United States of America into a foreign power of the foreign yellow fringe flag, under the law of the flags, to cause the Citizen in Party/Appellant a deprivation with the will of intent or

overt the Constitution of the United States of America into the hand of a foreign state by definition is guilty of Constructive Treason. Citizen in Party/Appellant hereby charges the panel of Appeal Judges Bobby R. Baldock David M. Ebel, and Micheal R. Murphy with constructive treason.

Further facts being the United States Court of Appeals Judges Panel, Bobby R. Baldock David M. Ebel and Micheal R. Murphy, did a in the act of extortion, under Title 18 United States Code. 871.: The obtaining of property from another induced by wrongful use of actual or threatened force, or fear, or under color of official right. Therefore the United States Court of Appeals Judges Panel, Bobby R. Baldock David M. Ebel and Micheal R. Murphy committed fraud, Perjury of Oath and Contempt for the Constitution of the United States of America and injury to a Citizen in Party/Appellant;

1) Under Title 42 United States Code 1986 for knowledge of the law

2) Federal Rules of Civil Procedure 60 (b) discovery of fraud

3) Federal Rules of Civil Procedures discovery

4) Title 42 United States Code 1986 for neglect

5) Title 18 United States Code subsection (3) accessory after the fact

6) Title 18 United States Code 242 deprivation of right under color of law

7) Uniform Commercial Code 3-501 states the court cannot force a contract

8) Federal Rules of Civil Procedure 12 (b)(7) failure to join; by United States of America Flag Title 4 United States Code 1 and 2

9) Federal Rules of Civil Procedure Rule 12-(b)(6) Failure to decide or state a claim under Common Law

10) Federal Rules of Civil Procedure 12-(b)(3) Venue, under the Law of the Flag Title 4 United States Code 1 and 2.

11) Federal rules of Civil Procedure 12-(b)(2) Failure to

have subject matter jurisdiction over Citizen in Party/Appellant; by the Common Law, Title 4 • United States Code 1 and 2 flag

12) Federal Rules of Civil Procedure 12-(b)(l) Jurisdiction over the subject; by Common Law

13) Federal Rules of Civil Procedure 10-(a) Name of Citizen in Party/Appellant not fictitious name

14) Title 42 United States Code 1985 (3) Obstructing justice; by officers of the Appeal Court

15) Title 42 United States Code 1985 (2) Depriving justice, by officers of the Appeal Court.

16) Title 42 United States Code 1985 (1) Conspiracy, by officers of the Appeal Court

17) Title 42 United States Code Section 1983, Chapter 21, Personal Injury; note 319-355 by officers of the Appeal Court

18) Violation of Citizen in Party/Appellant Constitutional Rights under Amendments the first, the fourth, the fifth, the sixth, the seventh, the eighth, the ninth, the eleventh, and the fourteenth by officers of the Appeal Court

19) Contempt for the Constitution of the United States of America, Constructive Treason, Perjury of Oath by officers of the Appeal Court.

20) Title 18 United States Code 1621 and False Swearing by officers of the Appeal Court as noted: A conspiracy; "under Civil Rights conspiracy statute; for the purpose of depriving, either directly or indirectly, any person or class of persons of the equal protection the laws, or of equal privileges and immunities under the laws; and an act in furtherance of the conspiracy; Wherefore a person is either injured in his person or property or deprived of any right or privilege of a citizen of the United States."

Under Judicial Organization, the court differentiated the Constitutional Courts under Article the three of the Constitution of the United States of America, the Federal District Courts and the Circuit Courts of Appeal - from the so-called Legisla-

Legislative Courts that have specialized jurisdiction limiting them to adjudicate claims of person having dispute with the United States of America.

The broadly stated authorization for the treasury to promulgate regulations has been interpreted by the United States Supreme Court to have specific limits. In Manhattan General Equipment Co. V. Commissioner of Internal Revenue Service., 297 U.S. 129, 134, 56 S. Ct. 397, 400, 80 L.Ed 528 (1935) Found in Simpson V. U.S. 423 F. Supp. 7201(1976) The Court held that the power of an administrative officer or board to administer a federal statute and to prescribe rules and regulations to that end is not the power to make law - for no such power can be delegated by Congress - but the power to adopt regulations to carry into effect the will of Congress as expressed by the statute. A regulation which does not do this, but operates to create a rule out of harmony with the statute, is mere nullity.

Lynch V. Tilden Produce Co., 265 U.S. 315, 320-322, 44 S. Ct. 488, 68 L.Ed.1034. Miller V. U.S. 294 U.S. 435, 439-440, 79 L.Ed. 977 and cases cited.

Not only must a regulation, in order to be valid, be consistent with the statute, but it must be reasonable. See: International Ry. Co. V. Davidson 257 U.S. 506, 514, 42 S. Ct. 179; 66 L. Ed. 341.

The truth of the matter is the accumulation of all powers, legislative, judiciary, and executive are the very definition of tyranny. Where the power of judging joined with the legislative, the life and liberty of the Citizen in Party/Appellant would be and is subject to arbitrary control. And where the judge is joined to the executive power, the judge will and does behave with all the tyranny and violence of an oppressor, as the United States Appeal Court Judges Bobby R. Baldock, David M. Ebel and Micheal R. Murphy have truly demonstrated in their decision of April 10, 1998 on behalf of the Citizen in Party/Appellant on appeal.

At one bold stroke by the Flagrant usurpation of the judicial and legislative's Constitutional powers the federal judiciary is able to by-pass the legislative process, and by judicial tyranny imposes its own corrupt values on Citizen in Party/Appellant.

The United States Appeal Court Judges Bobby R. Baldock, David M. Ebel and Micheal R. Murphy did in fact wrap up this corrupt veto against Citizen in Party/Appellant in a protective veil of arbitrary objectives. Since the judges chamber is usually to disguise what the judges are doing and impute to it a derivation, and the judges personal preferences, which are all that in fact lie behind the panel judges decision. This is total tyranny of judges and the judicial system to vest in the judges own chambers, unaccountable to anyone but the judges themselves, and attempt to suppress by corrupt decision the appeal by Citizen in Party/Appellant. This certainly does not justify the respect of and for the Appeal Court or the Appeal Courts tribunal judges which condemns the acts of the Citizen in Party/Appellant. Where the judges and the Appeal Court are acting unconstitutionally, in other words, government of, by and for the people has become government of and by corrupt judges and lawyers against the people. As fundamental law the Constitution of the United States of America embodied and symbolized the English heritage of Common Law and natural rights and the even older tradition of Natural Law. Article the sixth of the Constitution of the United States of America provides that: "This Constitution, and the laws of the United States which shall be made in pursuance thereof. . . shall be the supreme law of the land; and the judges in every state shall be bound thereby, anything in the Constitution or laws of any state contrary notwithstanding.": Article the three, Section the one.

The judicial power of the United States shall be vested in one Supreme Court, and in inferior courts as the Congress may from time to time ordain and establish. The judges, both of the Supreme and inferior Courts shall hold their offices during good behavior.: Article the three, Section the two.

In suites at Common Law, where the value in controversy shall exceed twenty dollars, the right of trial by jury shall be reserved, and no fact tried by a jury shall be otherwise reexamined in any court of the United States, than according to the rule of the Common Law.

The Constitution of the United States of America, Amendment the eleventh: states; No foreign power corruption, fraud, and conspiracy perpetrated by the United States Court of Appeal Judges Bobby R. Baldock, David M. Ebel and Micheal R. Murphy and to substantiate their corrupt decision, within the boundary of Law and statute or outside boundary of Law and statute: Citizen in Party/Appellant insists and demands the following information in writing from the United States Appeal Court Judges Bobby R. Baldock, David M. Ebel and Micheal R. Murphy, and from the Appellee and their corrupt attorneys:

1) As a matter of Law, cite to Citizen in Party/Appellant the statute that makes Citizen in Party/Appellant liable to pay income tax based on a return and cite to Citizen in Party/Appellant its' "Legislative Implementing Regulation".

2) Cite to Citizen in Party/Appellant the violated legal known duty and its Legislative Implementing Regulations. This is pursuant to the Supreme Court of the United States of America in:

Cheek V. U.S. 111 S. Ct. 604
United States V. Murdock 290 U.S. 389
United States V. Pomponico 249 U.S. 10
United States V. Bishop 412 U.S. 346

The Supreme Court of the United States of America conclusively established that standard for the statutory willfulness requirement is <u>voluntary and intentional</u> violation of a known legal duty. Provide Citizen in Party/Appellant a copy of Assessment of alleged taxes as provided by Internal Revenue Code section 6201(a)(1) which states: <u>Taxes shown on return.</u>

Secretary shall assess all taxes determined by the taxpayer or by Secretary as to which return or lists are made under this title.

4) Provide Citizen in Party/Appellant copy of liability recording as provided by Internal Revenue Code section 6202 Establishment of Regulation of Assessment, 6203, Method of Assessment. The Assessment shall be made by recording of liability of taxpayer in Office of Secretary. In accordance with rule or regulations prescribed by Secretary. Upon request of taxpayer Secretary shall furnish taxpayer a copy of record of assessment.

5) Provide Citizen in Party/Appellant copy of Notice and Demand 17A as provided in Internal Revenue Code section 6303(a). - Secretary shall, after making of an assessment of a tax pursuant to section 6203, give notice 17A to the liable person demanding payment thereof, this also pursuant to Treasury Decision 1995.

6) Provide Citizen in Party/Appellant a copy of Delegation order Authority to issue Notice of Deficiency pursuant to Internal Revenue Code section 6212 (26) Code of Federal Regulations 301-7701- Treasury Department Order 150-37, 26 Code of Federal Regulations 301.6861- 1 and Internal Revenue Code section 7401.

7) Provide Citizen in Party/Appellant a copy of contested, disregarded, challenged and disputed Supreme Court power, prescribing general rules, form of process, writs, pleadings, and motion and procedure and such rules shall not abridge, or modify any right and shall preserve right to trial by jury as Common Law and pursuant to the Consitution of the United States of America, Amendment the seventh.

8) Provide Citizen in Party/Appellant a copy of dispute challenge and disregard to Supreme Court Decisions in:

Flora V. U.S. 145,176

Bothke V. Flour Engineers 713,F2d 1405

Laing V. Unitetd States 96 S.C. 473

Cheek V. United States 111 S. Ct. 604

Helvering V. Mitchell 303 is 391, 82 L.Ed. 917,921,58 S. Ct. Supreme Court of United States stated conclusively established in above cases: "The Income tax system is a self-reporting and self-assessing one. It is based upon voluntary self-assessment and payment, not upon distraint."

9) Provide Citizen in Party/Appellant a copy of dispute challenge and disregard to following Court decisions: United States V. Long CR 19391 - Internal Revenue Service cannot tax a man's right to work. Treasury Regulatin of Procedural Rules (1954) 601.103(a) states: "Our tax system is based on voluntary compliance."

Therefore let it be known to the United States Appeal Court and all parties concerned that Citizen in Party/Appellant is not and never has been liable for the alleged fraud, conspiracy, perpetration of Income Tax. Citizen In Party/Appellant is hereby not liable for any penalty or sanction perpetrated by the United States Appeal Court, in conspiracy fraud, bias, extortion, corruption and unconstitutional violation of Citizen in Party/Appellant rights.

Therefore Citizen in Party/Appellant hereby challenges the decisions of the United States Appeal Court Judges, Bobby R. Baldock, David M. Ebel and Micheal R. Murphy and their perpetrated conspiracy, extortion and fraud Citizen in Party further challenges the United States Appeal Court and corrupt Appellee and their corrupt attorneys to provide the requested information in writing.

IN CONCLUSION AND PRAYER

Therefore Citizen in Party/Appellant insists that the United States Appeal Court and the judges, Bobby R. Baldock, David M. Ebel and Micheal R. Murphy, vacate their illegal and corrupt decision perpetrated on April 10, 1998. For it is unconstitutional, and without means within the Law and without legal Statute or Regulations, and no legal known duty has been violated, since our tax system is totally based on voluntary self-assessment and payment, not upon distraint, as established

by Supreme Court of the United States of America in Flora V. United States 362 U.S. 145, 176.

Citizen in Party/Appellant further insists to be granted the right of Due Process of Law under the Constitution of the United States of America, Amendment the seventh, and under Title 4 United States Code 1 and 2 Flags of Peace. Citizen in Party/Appellant further challenges the United States Appeal Court and Judges Bobby R. Baldock, David M. Ebel and Micheal R. Murphy, the Appellee and their corrupt attorneys until such time that the Citizen in Party/Appellant is provided with a copy of the Statute of Law that makes Citizen in Party/Appellant liable to pay the alleged illegal income tax based on a return. Further provide Citizen in Party/Appellant a copy of such Statutes' Legislative Implementing Regulations. Until such time a decision is made legal and non bias by Statute of Law and Legislative Implementing Regulations, and made by appeal to the Supreme Court of the United States of America, the Citizen in Party/Appellant has no intention of ever filing or paying any alleged, illegal and fraud income tax what so ever for any year.

As stated in the Constitution of the United States of America, Article the fourth, Section the second, "The citizens of each state shall be entitled to all privileges and Immunities of Citizens in the several states." And further confirmed by Justice Bushrad Washington, Supreme Court in Corfield V. Corgel 6 F Cas. (No. 3230) 546: "Privileges and immunities meant that a Citizen has a right to full and ample protection in the enjoyment of his personal security, personal liberty, and private property protection against oppressions, against lawlessness, or compromising fundamental rights of freedom of movement, freedom from discriminatory taxes and impositions ownership of property."

Citizen in Party/Appellant affirms Federal Rules of Civil Procedure 38(a) provides, in part, as follows:

First, the court must support the jurisdiction of the flag of the United States of America Title 4: United States of America

Codes Section: 1 and 2, before any type of decision or action can be taken. By challenging the United State Appeal Court decision and jurisdiction of a foreign state: under flags with yellow fringe, once challenged the jurisdiction can not be denied and must be addressed before any action is taken, under Title 28: United States Code: Section 1331, 1343, 1361 and 1869 under power of authority of the Constitution of the United States of America, jurisdiction under the law of the flag.

The foreign: court under yellow fringe, by continued actions in violation of Article the four, Section the three of the Constitution of the United States of America: which states: no state shall create a foreign: state within the state; under the law of the flag, the bar of [20 x 40 Feet] is the foreign: State in the Sovereign: Jurisdiction of the state of Colorado and in violation of the foreign: state or state/power of the constitution of United States of America: Article the thirteenth, that the courts are using in fact a contempt for the Constitution of the United States of America: And Constructive Treason for officers of the court that practice under the foreign: flag with yellow fringe creates fraud against Citizen in Party/Appellant. This renders the United States Appeal Court foreign in their decision of April 10, 1998.

Rights of the Sovereign: Citizen in Party/Appellant when violated must go by the federal: Supreme Court in Washington D.C. for the treaty dispute between Sovereign: Citizen in Party/Appellant and state: Government and the treaty of foreign: Jurisdiction as required by treaty: Law.

By enforcing an agreement made, [by Oath or Affirmation by supporting and defending the Constitution of the United States of America: The Judges of the Unites States Appeal Court. Bobby R. Baldcock, David M. Ebel and Micheal R. Murphy, by surrendering the Oath and Affirmation into a foreign: State]; constitutes constructive treason, contempt for the Constitution of the United States of America: false swearing and perjury of oath under Title 18: United States Code Section 1621.

Therefore comes now Citizen in Party/Appellant to insist and request this Appeal Court to vacate the bias and corrupt decision made by Judges Bobby R Baldcock, David M Ebel and Micheal R. Murphy on April 10, 1998, since the Citizen in Party/ Appellant did not violate any, legal known duty.

Citizen in Party/Appellant further insists on total sanctions against Judges, Bobby R. Baldcock, David M. Ebel and Micheal R. Murphy and the Appelle and their corrupt attorneys.

Submitted

/s/Edward Lesoon 5-4-1998

Citizen in Party/Appellant
Edward Lesoon
P.O. Box 3427
Alpine, Wyoming 83128
(307) 886- 0115

/s/ Lisa Hokanson

Notary Stamp

The foregoing instrument:

DATED this 4 day of May 1998.

/s/Edward Lesoon

STATE OF WYOMING)
)
COUNTY OF LINCOLN)
)

On this 4 day of May 1998, before me, a notary public of the State of WYOMING, personally appeared Edward Lesoon known to me to be the person named in the foregoing instrument and acknowledged to me executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notarial seal the day and year in this Certificate first above written.

/s/Lisa Hokanson
Notray Public State of Wyoming

Notary Stamp

County of Lincoln

My commission expires Aug. 12, 2001

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

EDWARD LESOON	)	
	)	
Citizen in Party/Appellant	)	
	)	
V.	)	
	)	No. 97-9014
COMMISSIONER OF THE	)	(United States Tax Court)
INTERNAL REVENUE	)	(T.C. No. 309-97)
SERVICE	)	
	)	
Appellee	)	

DECLARATION

I, Edward Lesoon, Citizen in Party/Appellant, a natural person with Constitutional Rights, and a natural person in litigation, in natural person form and a human being. In this capacity it is my responsibility in handling this case, No. 97-9014, under Title 4 United States Code 1 and 2 Flag. The facts set forth in the accompanying motion of Demand of Re-Appeal, Rebuttal and Vacate the (Fraud) Decision and Sanction of the Judges Panel of the Tenth Circuit Court of Appeals decision of April 10, 1998, which is now filed in a timely manner, and the information is true to the best of my knowledge.

Edward Lesoon
Citizen in Party/Appellant
P.O. Box 3427
Alpine, Wyoming 83128
(307) 886-0115

/s/ Edward Lesoon
5-4-1998

Notary Public
/s/ Lisa Hokanson
Notary Stamp

CERTIFICATE OF MAILING

I, the undersigned, hereby certify that I mailed a copy of Notice to the following on this 4 day of May, 1998 by certified U.S. Mail at Afton, Wyoming 83110.

To:

Micheal R. Murphy
United States Court of Appeals
For the Tenth Circuit
Office of the Clerk
Byron White United States Courthouse
1823 Stout Street
Denver, Colorado 80257

David M. Ebel
United States Court of Appeals
For the Tenth Circuit
Office of the Clerk
Byron White United States Courthouse
1823 Stout Street
Denver, Colorado 80257

Bobby R Baldock
United States Court of Appeals
For the Tenth Circuit
Of Office of the Clerk
Byron White United States Courthouse
1823 Stout Street
Denver, Colorado 80257

Laurie Snyder
U.S. Department of Justice
Tax Division, Appellate Section
P.O. Box 502
Washington, D.C. 20044

Mr. William S. Estabrook
United States Department of Justice
T ax Division
P.O. Box 502
Room 4324
Washington, D.C. 20044

Pamela C. Berry
Department of Justice
Income Tax and Accounting Branch
P.O. Box 502
Field Service Division
Washington, D.C. 20044

Mr. Stuart Brown
Cheif Counsel
Internal Revenue Service
Branch 4, Tax Litigation Division
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Appellant/Citizen in Party,

/s/Edward Lesoon

Appellant/Citizen in Party
Edward Lesoon
P.O. Box 3427
Alpine, Wyoming 83128
(307)886-0115

5- 4-1998

/s/Lisa Hokanson
Notary Public

Notary Stamp

This case is under Title 4 United States of America Code 1 and 2 American Flag of Peace

THE APPEAL COURT OF THE UNITED STATES
FOR THE TENTH CIRCUIT
OFFICE OF THE CLERK
BYRON WHITE UNITED STATES COURT HOUSE
1823 STOUT STREET
DENVER, COLORADO 80257
(303) 844-3157

Edward Lesoon Citizen in Party Appellant V. Commisioner Of The Internal Revenue Service Appellee	)	No. 97-9014 (United States Tax Court) (T.C. No. 309-97)

Petition for Rehearing

For Subject Matter Jurisdiction, of this Common Law Case titled above, has been and is, under title 4 United States of America Code 1 and 2 American Flag.

Comes now Citizen in Party/Appellant, Edward Lesoon under Constitution of United States of America Amendment the seventh under Common Law and under Title 4 United States of America Code 1 and 2 American Flag of Peace.

Under Uniform Commercial Code. 3-501: Under Title 42 United States Code 1986 for knowledge of the law for Federal Rules of Civil Procedure, Rule 60(b) and Federal Rules of Civil Procedure, Rule 38 (a), the case titled above is under the Title 4 United States Code 1 and 2 American Flag, referenced under Presidential Executive Order 10834, and under the Constitution of the United States Article the sixth, Section the third: Oath of Fiduciary Officers of the Court, and under Article the fourth, Section the third: No "State" (Natural Party) shall be created from any state (land) and United States Code A. 11: "Foreign State" (Law of the Flag) shall have jurisdiction over a Sovereign Citizen in Party, and Article the one, Section the nine: No Title of Nobility under any foreign flag jurisdiction and in breach of the treaty of Title 28 United States Code 1605 "Foreign Sovereign Immunity Act" of October 21, 1976 and in breach of the Constitution of the United States of America, will be allowed in the jurisdiction of this case.

Breach of the contract will cause sanction under Federal Rules of Civil Procedure rule 16(f). When the Constitution of the United States is surrendered for a foreign states/ power, will cause the breach of contract, of Oath or Affirmation for the Constitution of the United States of America, then charges for Perjury of Oath Title 18 United States of America, and false swearing will be brought against the officers of the Court responsible.

Appellant/Citizen in Party does invoke this Court Jurisdiction pursuant to the Constitution of the United States Amendments the first, the fourth, the fifth, the sixth, the seventh, the eight, the ninth, the thirteenth, and the fourteenth Section the one. Also Article the third, Sections the first and the second of the United States Constitution.

Comes now Citizen in Party/Appellant Edward Lesoon to request and insist on a rehearing of this case titled above No: 97-9014 Tax Court (T.C.No. 309-97) to present the Facts of Statute the case titled No: 97-9014 (T.C. No. 309-97) has been

and is under Title 4 United States of America Code 1 and 2 American Flag.

Submitted,

s/Edward Lesoon - Citizen in Party/Appellant

Edward Lesoon
P.O. Box 3427
Alpine, Wyoming 83128

Notary Public

/s/ Lisa Hokanson

Notary Stamp

UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

Edward Lesoon Citizen in Party/Appellant V. Commisioner Of The Internal Revenue Service Appellee	)	No. 97-9014 (United States Tax Court) (T.C. No. 309-97)

DECLARATION

I, Edward Lesoon, Citizen in Party/Appellant, a natural person with Constitutional Rights, and a natural person in litigation, in natural person form and a human being. In this capacity it is my responsibility in handling this case, No. 97-9014, under Title 4 United States Code 1 and 2 Flag. The facts set forth in the accompanying Motion of Demand of Re-Hearing of the Judges Panel of the Tenth Circuit Court decision of April 10, 1998, which is now filed in a timely manner, and the information is true to the best of my knowledge

/s/ Edward Lesoon
Edward Lesoon
Citizen in Party/Appellant
P.O. Box 3427
Alpine, Wyoming 83128
(307) 886-0115

Notary Public
/s/ Lisa Hokanson
Notary Stamp

The foregoing instrument:

DATED this 6 day of May 1998.

/s/Edward Lesoon

STATE OF WYOMING)
)
COUNTY OF LINCOLN)

On this 6 day of May 1998, before me, a notary public of the State of WYOMING, personally appeared Edward Lesoon known to me to be the person named in the foregoing instrument and acknowledged to me executed the same.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed my notary seal the day and year in this Certificate first above written.

/s/ Lisa Hokason
Notary Public, State of Wyoming
County of Lincoln
My commission expires Aug. 12, 2001

Notary Stamp

CERTIFICATE OF MAILING

I, the undersigned, hereby certify that I mailed a copy of Notice to the following on this 6 day of May, 1998 by certified U.S. Mail at Afton, Wyoming 83110.

To:

The Appeal Court Of The United States
For the Tenth Circuit
Office of the Clerk
Byron White United States Court House
1823 Stout Street
Denver, Colorado 80257

Pamela C. Berry
Department of Justice
Income Tax and Accounting Branch
P.O. Box 502
Field Service Division
Washington D.C. 20044

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United States Department of Justice
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Stuart Brown
Cheif Counsel
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Branch 4, Tax Litigation Division
1111 Constitution Avenue, N.W.
Washington, D.C. 20224

Appellant/Citizen in Party,

/s/ Edward Lesoon

Appellant/Citizen in Party
Edward Lesoon
P.O. Box 3427
Alpine, Wyoming 83128
(307)886-0115

/s/ Lisa Hokanson
Notary Public

Notary Stamp

UNITED STATES COURT OF APPEALS

TENTH CIRCUIT

EDWARD LESOON, Petitioner-Appellant, v. COMMISSIONER OF INTERNAL REVENUE, Respondent-Appellee.	No. 97-9014

ORDER

Filed May 27, 1998

Before **BALDOCK, EBEL,** and **MURPHY,** Circuit Judges.

Appellant's motion to vacate and petition for rehearing are denied.

Entered for the Court
PATRICK FISHER, Clerk of Court

by: /s/ Amy Frazier
Deputy Clerk

UNITED STATES COURT OF APPEALS
TENTH CIRCUIT
OFFICE OF THE CLERK
BYRON WHITE UNITED STATES COURTHOUSE
1823 STOUT STREET
DENVER, COLORADO 80257
(303) 844-3157

PATRICK FISHER
CLERK

ELISABETH A. SHUMAKER
CHIEF DEPUTY CLERK

June 8, 1998

Mr. Charles S. Casazza, Clerk
United States Tax Court
400 Second Street, N. W.
Washington, DC 20217

Re: 97-9014, Lesoon v. CIR
Dist/Ag docket: 309-97

Dear Mr. Casazza:

In accordance with Fed. R. App. P. 41, I enclose a certified copy of the court's order and judgment, which constitutes the mandate in the subject case. By direction of the court, the mandate shall be filed immediately in the records of the trial court or agency.

The clerk will please acknowledge receipt of this mandate by file stamping and returning the enclosed copy of this letter. Any original record will be forwarded to you at a later date.

Please contact this office if you have questions.

Sincerely,

PATRICK FISHER
Clerk

/s/ Mo

By:
Deputy Clerk

PF:mt

cc: Edward Lesoon
Stuart L. Brown, Chief Counsel
Pamela C. Berry
William S. Estabrook
Laurie Snyder

This case is under Title 4 United States of America Code 1 and 2 American Flag of Peace

THE APPEAL COURT OF THE UNITED STATES
FOR THE TENTH CIRCUIT
OFFICE OF THE CLERK
BYRON WHITE UNITED STATES COURT HOUSE
1823 STOUT STREET
DENVER, COLORADO 80257
(303) 844-3157

Edward Lesoon Citizen in Party Appellant V. Commisioner Of The Internal Revenue Service Appellee	)	No. 97-9014 (United States Tax Court) (T.C. No. 309-97)

Motion Requesting Stay of Mandate Pending Petition for Writ Errorr-Certiorari with the Supreme Court of the United States of America

For Subject Matter Jurisdiction, of this Common Law Case titled above, has been and is under title 4 United States of America Code 1 and 2 American Flag.

Comes now Citizen in Party/Appellant, Edward Lesoon under Constitution of United States of America Amendment the seventh under Common Law and under Title 4 United States of America Code 1 and 2 American Flag of Peace.

Under Uniform Commercial Code. 3-501: Under Title

42 United States Code 1986 for Knowledge of the Law for Federal Rules of Civil Procedure, Rule 60(b) and Federal Rules of Civil Procedure, Rule 38 (a), the case titled above is under the Title 4 United States Code 1 and 2 American Flag, referenced under Presidential Executive Order 10834, and under the constitution of the United States Article the sixth, Section the third: Oath of Fiduciary Officers of the Court, and under Article the fourth, Section the third: No "State" (Natural Party) shall be created from any state (land) and United States Code A. 11: "Foreign State" (Law of the Flag) shall have jurisdiction over a Sovereign Citizen in Party, and Article the one, Section the nine: No Title of Nobility under any foreign flag jurisdiction and in breach of the treaty of Title 28 United States Code 1605 "Foreign Sovereign Immunity Act" of October 21, 1976 and in breach of the Constitution of the United States of America, will be allowed in the jurisdiction of this case.

Breach of the contract will cause sanction under Federal Rules of Civil Procedure rule 16(f). When the Constitution of the United States is surrendered for a foreign states/ power, will cause the breach of contract, of Oath or Affirmation for the Constitution of the United States of America, then charges for Perjury of Oath Title 18 United States of America, and false swearing will be brought against the officers of the Court responsible.

Appellant/Citizen in Party does invoke this Court Jurisdiction as to the Constitution of the United States Amendments the first, the fourth, the fifth, the sixth, the seventh, the eight, the ninth, the thirteenth, and the fourteenth Section the one. Also Article the third, Sections the first and the second of the United States Constitution.

Comes now Edward Lesoon/Citizen in Party Appellant to request the Appeal Court of the United States for Stay of Mandate for Writ of error of Certiorari pending petition to the Supreme Court of the United States of America. The petition for Writ of Error of Certiorari will demonstrate the substantial

question valid cause for stay, based on law, facts, statutes and the Constitution of the United States of America.

Sincerely,

/s/ Mr. Edward Lesoon

Edward Lesoon
Citizen in Party
P.O. Box 3427
Alpine, Wyoming 83128

IN THE UNITED STATES COURT OF APPEALS

FOR THE TENTH CIRCUIT

Edward Lesoon	)	
	)	No. 97-9014
Citizen in Party/Appellant	)	(United States Tax Court)
	)	(T.C. No. 309-97)
V.	)	
	)	
Commisioner Of The Internal	)	
Revenue Service	)	
	)	
Appellee	)	

DECLARATION

I, Edward Lesoon, Citizen in Party/Appellant, a natural person with Constitutional Rights, and a natural person in litigation, in natural person form and a human being. In this capacity it is my responsibility in handling this case, No. 97-9014, under Title 4 United States Code 1 and 2 Flag. The facts set forth in the accompanying Motion Requesting Stay of Mandate Pending Petition for Writ Error-Certiorari with the Supreme Court of the United States of America, which is now filed in a timely manner, and the information is true to the best of my knowledge.

/s/Edward Lesoon

Edward Lesoon
Citizen in Party/Appellant
P.O. Box 3427
Alpine, Wyoming 83128
(307) 886-0115

Notary Public

CERTIFICATE OF MAILING

I, the undersigned, hereby certify that I mailed a copy of Notice to the following on this 17 day of June, 1998 by certified U.S. Mail at Alpine, Wyoming 83128.

To:

The Appeal Court Of The United States
For the Tenth Circuit
Office of the Clerk
Byron White United States Court House
1823 Stout Street
Denver, Colorado 80257

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Citizen in Party/Appellant,

/s/Edward Lesoon

Citizen in Party/Appelant
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